

# São Tomé and Príncipe - Business Environment and Tax Reform

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# Overview

## Identification

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**COUNTRY**

São Tomé and Príncipe

**EVALUATION TITLE**

Business Environment and Tax Reform

**EVALUATION TYPE**

Independent Performance Evaluation

**ID NUMBER**

DDI-MCC-STP-IE-2011-v01

## Version

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**VERSION DESCRIPTION**

- v01: Edited, anonymous dataset for public distribution.

## Overview

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**ABSTRACT**

This report is a summative evaluation of the Millennium Challenge Corporation's (MCC) Threshold Country Program (TCP) for São Tomé and Príncipe. The program was formally launched through a Memorandum of Understanding in November 2007. The MCC contracted with the U.S. Department of the Treasury's Office of Technical Assistance (OTA) for implementation of the program; field work commenced in January 2008.

This evaluation covers three of the four major components of the TCP:

- Increase tax revenue through higher voluntary compliance with tax laws;
- Increase tax revenue through strengthened tax enforcement; and
- Improve the business environment.

The objectives established for this ex-post evaluation are to:

- document the implementation of activities and inputs proposed in the TCP plan;
- gauge the extent to which intended outcomes and program goals were achieved;
- assess the clarity and appropriateness of program design;
- understand shared roles and responsibilities in the success of the program; and
- present findings that may prove useful to all stakeholders in future TCP programming.

The evaluation's findings were based on Document Review and Key-Informant Interviews. The Evaluation Team conducted direct interviews with respondents in São Tomé, in Lisbon, and via both one-on-one and telephone interviews with TCP managers and consultants in the U.S. Findings in the Monitoring and Evaluation (M&E) Contract's Phase II report, along with MCC's and OTA's comments on them, were also important sources for this final report.

**EVALUATION METHODOLOGY**

Other (Performance Evaluation)

**TOPICS**

Topic	Vocabulary	URI
Capacity Building and Institutional Development	MCC Sector	

## Producers and Sponsors

### PRIMARY INVESTIGATOR(S)

Name	Affiliation
Duca Consulting International	Independent Evaluator

### FUNDING

Name	Abbreviation	Role
Millennium Challenge Corporation	MCC	

## Metadata Production

### METADATA PRODUCED BY

Name	Abbreviation	Affiliation	Role
Millennium Challenge Corporation	MCC		Review of Metadata

### DATE OF METADATA PRODUCTION

2014-04

### DDI DOCUMENT VERSION

Version 1 (April 2014)

### DDI DOCUMENT ID

DDI-MCC-STP-IE-2011-v01

## MCC Compact and Program

### COMPACT OR THRESHOLD

Sao Tome and Principe Threshold

### PROGRAM

In the case of São Tomé, the initial Concept Paper proposed the MCC's Fiscal Policy Indicator as the program focus; during subsequent negotiations leading to final design, the Business Start-Up indicator was added as a second focus area. The program was formally launched through a Memorandum of Understanding in November 2007;1 implementation began in January 2008. The MCC contracted with the U.S. Department of the Treasury's Office of Technical Assistance for implementation of the program. São Tomé's Threshold Program comprised four major components: -Increase tax revenue through higher voluntary compliance with tax laws; -Increase tax revenue through strengthened tax enforcement; -Increase customs revenue; and -Improve the business environment. The evaluation does not concern the third component involving Customs reform.

### MCC SECTOR

Capacity Building and Institutional Development (Cap Bldg & Inst Dev)

## Sampling

No content available

## Questionnaires

No content available

# Data Collection

## Data Collection Dates

Start	End	Cycle
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## Data Processing

No content available

## Data Appraisal

No content available